

105TH CONGRESS  
1ST SESSION

# H. R. 644

To amend the Internal Revenue Code of 1986 to provide for the deposit of the general revenue portion of the motor fuel excise taxes into the Highway Trust Fund and Airport and Airway Trust Fund, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 6, 1997

Mr. LATOURETTE (for himself, Mr. MCCOLLUM, Mr. GILLMOR, Mr. PITTS, Mr. PETRI, Mr. CLEMENT, Mr. METCALF, Mr. PEASE, and Mr. CRAMER) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for the deposit of the general revenue portion of the motor fuel excise taxes into the Highway Trust Fund and Airport and Airway Trust Fund, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. GENERAL REVENUE PORTION OF HIGHWAY**  
 2 **MOTOR FUEL EXCISE TAX REVENUES TO BE**  
 3 **DEPOSITED INTO HIGHWAY TRUST FUND.**

4 (a) IN GENERAL.—Paragraph (4) of section 9503(b)  
 5 of the Internal Revenue Code of 1986 (relating to certain  
 6 additional taxes not transferred to Highway Trust Fund)  
 7 is amended to read as follows:

8 “(4) CERTAIN TAXES NOT TRANSFERRED TO  
 9 HIGHWAY TRUST FUND.—For purposes of para-  
 10 graphs (1) and (2), there shall not be taken into ac-  
 11 count the taxes imposed by—

12 “(A) section 4041(d),

13 “(B) section 4081 to the extent attrib-  
 14 utable to the rate specified in section  
 15 4081(a)(2)(B), or

16 “(C) section 4041 or 4081 to the extent  
 17 attributable to fuel used in a train.”

18 (b) INCREASED REVENUES TO MASS TRANSIT AC-  
 19 COUNT.—Paragraph (2) of section 9503(e) of such Code  
 20 (relating to transfers to mass transit account) is amended  
 21 by striking “2 cents” and inserting “2.86 cents”.

22 (c) CONFORMING AMENDMENTS.—

23 (1) Subparagraph (B) of section 40(e)(1) of  
 24 such Code is amended by striking “during which the  
 25 Highway Trust Fund financing rate under section  
 26 4081(a)(2) is not in effect” and inserting “during

1       which the rates of tax specified in section  
2       4081(a)(2)(A) are not in effect”.

3           (2) Paragraph (2) of section 9502(b) of such  
4       Code is amended by striking “(to the extent of 15  
5       cents per gallon)”.

6           (3) The last sentence of subparagraph (A) of  
7       section 9503(c)(2) of such Code is amended by strik-  
8       ing “by taking into account only the Highway Trust  
9       Fund financing rate applicable to any fuel” and in-  
10      serting “by taking into account only the portion of  
11      the taxes which are deposited into the Highway  
12      Trust Fund”.

13          (4) Subparagraph (D) of section 9503(c)(4) of  
14      such Code is amended by striking “the Highway  
15      Trust Fund financing rate” and inserting “so much  
16      of the rate specified in section 4081(a)(2)(A)(i) as  
17      exceeds 4.3 cents per gallon”.

18          (5) Subparagraph (B) of section 9503(c)(5) of  
19      such Code is amended by striking “the Highway  
20      Trust Fund financing rate” and inserting “so much  
21      of the rate specified in section 4081(a)(2)(A)(i) as  
22      exceeds 4.3 cents per gallon”.

23          (6) Subparagraph (D) of section 9503(c)(6) of  
24      such Code is amended by striking “the Highway  
25      Trust Fund financing rate” and inserting “so much

1 of a rate of tax under section 4081(a)(2)(A) as ex-  
 2 ceeds 4.3 cents per gallon”.

3 (7) Subsection (f) of section 9503 of such Code  
 4 is hereby repealed.

5 (d) EFFECTIVE DATE.—The amendments made by  
 6 this section shall apply to amounts received in the Treas-  
 7 ury after the date of the enactment of this Act.

8 **SEC. 2. GENERAL REVENUE PORTION OF AVIATION FUEL**  
 9 **EXCISE TAX REVENUES TO BE DEPOSITED**  
 10 **INTO AIRPORT AND AIRWAY TRUST FUND.**

11 (a) IN GENERAL.—Paragraph (3) of section 9502(b)  
 12 of the Internal Revenue Code of 1986 (relating to transfer  
 13 to Airport and Airway Trust Fund of amounts equivalent  
 14 to certain taxes) is amended by striking “(to the extent  
 15 attributable to the Airport and Airway Trust Fund financ-  
 16 ing rate)”.

17 (b) CONFORMING AMENDMENT.—Subsection (f) of  
 18 section 9502 of such Code is hereby repealed.

19 (c) EFFECTIVE DATE.—The amendments made by  
 20 this section shall apply to amounts received in the Treas-  
 21 ury after the date of the enactment of this Act.

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